

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Telecommunications Municipal
5 Infrastructure Maintenance Fee Act is amended by changing
6 Section 15 as follows:

7 (35 ILCS 635/15)

8 Sec. 15. State telecommunications infrastructure
9 maintenance fees.

10 (a) A State infrastructure maintenance fee is hereby
11 imposed upon telecommunications retailers as a replacement
12 for the personal property tax in an amount specified in
13 subsection (b).

14 (b) The amount of the State infrastructure maintenance
15 fee imposed upon a telecommunications retailer under this
16 Section shall be equal to 0.5% of all gross charges charged
17 by the telecommunications retailer to service addresses in
18 this State for telecommunications, other than wireless
19 telecommunications, originating or received in this State.
20 However, the State infrastructure maintenance fee is not
21 imposed in any case in which the imposition of the fee would
22 violate the Constitution or statutes of the United States.

23 (c) An optional infrastructure maintenance fee is hereby
24 created. A telecommunications retailer may elect to pay the
25 optional infrastructure maintenance fee with respect to the
26 gross charges charged by the telecommunications retailer to
27 service addresses in a particular municipality for
28 telecommunications, other than wireless telecommunications,
29 originating or received in the municipality if (1) the
30 telecommunications retailer is not required to pay any
31 compensation to the municipality under an existing franchise

1 agreement and (2) the municipality has not imposed a
2 municipal infrastructure maintenance fee as authorized in
3 Section 20 of this Act. A telecommunications retailer
4 electing to pay the optional infrastructure maintenance fee
5 shall notify the Department of such election on the
6 application for certificate of registration. If a
7 telecommunications retailer elects to pay this fee with
8 respect to the gross charges charged by the
9 telecommunications retailer to service addresses in a
10 particular municipality, such election shall remain in full
11 force and effect until such time as the municipality imposes
12 a municipal infrastructure maintenance fee.

13 (d) The amount of the optional infrastructure
14 maintenance fee which a telecommunications retailer may elect
15 to pay with respect to a particular municipality shall be
16 equal to 25% of the maximum amount of the municipal
17 infrastructure maintenance fee which the municipality could
18 impose under Section 20 of this Act.

19 (e) The State infrastructure maintenance fee and the
20 optional infrastructure maintenance fee authorized by this
21 Section shall be collected, enforced, and administered as set
22 forth in subsection (b) of Section 25 of this Act.

23 (f) A telecommunications retailer that pays the optional
24 infrastructure maintenance fee with respect to the gross
25 charges charged by the telecommunications retailer to service
26 addresses in a particular municipality for
27 telecommunications, other than wireless communications,
28 originating or received in the municipality shall annually
29 verify with that municipality all service addresses located
30 in that municipality. For each service address that is not
31 located in a municipality and therefore not eligible to be
32 charged the optional infrastructure maintenance fee, the
33 telecommunications retailer shall issue a refund to the
34 customer of all amounts improperly charged for the optional

1 infrastructure maintenance fee plus interest at the rate of 1
2 1/2% per month or portion thereof from the date the fee was
3 improperly collected to the date the refund is issued.

4 (Source: P.A. 90-154, eff. 1-1-98; 90-562, eff. 12-16-97.)

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.